APPENDIX IV.

[*Vide* item VI (4) on page 35.]

[*Vide* item VI (4) on page 35.]

L.A. Bill No. 30 of 1965.

(As passed by the Assembly.)

A Bill to provide for the levy of surcharge on land revenue—and on water-cess in the State of Madras.

BE it enacted by the Legislature of the State of Madras in the Sixteenth Year of the Republic of India as follows :—

1. *Short title and commencement.*—(1) This Act may be called the Madras Land Revenue and Water-Cess (Surcharge) Act, 1965.

(2) It shall be deemed to have come into force on the 1st day of July 1965.

2. *Definitions.*—In this Act, unless the context otherwise requires,—

(1) " fasli year " means the year commencing on the 1st day of July ;

(2) " Government " means the State Government ;

(3) " inam land " shall have the meaning assigned to it in clause (*d*) of section 2 of the Madras Inams (Assessment) Act, 1956 (Madras Act XL of 1956) ;

(4) " landholder " means any holder of land under ryotwari settlement and includes,—

(i) any inamdar liable to pay full assessment under the Madras Inams (Assessment) Act, 1956 (Madras Act XL of 1956); and

(ii) any person liable to pay land revenue under—

(*a*) section 23 of the Madras Estates (Abolition and Conversion into Ryotwari) Act, 1948 (Madras Act XXVI of 1948), or

(*b*) section 21 of the Madras Inam Estates (Abolition and Conversion into Ryotwari) Act, 1963 (Madras Act 26 of 1963), or

(*c*) section 15 of the Madras Lease-holds (Abolition and Conversion into Ryotwari) Act, 1963 (Madras Act 27 of 1963), or

(*d*) section 12 of the Madras Minor Inams (Abolition and Conversion into Ryotwari) Act, 1963 (Madras Act 30 of 1963), or

(*e*) section 12 of the Kanyakumari Sreepandaravaka Lands (Abolition and Conversion into Ryotwari) Act, 1964 (Madras Act 31 of 1964) ;

(5) " land revenue " means—

(i) in the case of any land in respect of which a ryotwari settlement is in force, the ryotwari assessment payable ;

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(ii) in the case of any inam land on which full assessment of revenue has been levied under the Madras Inams (Assessment) Act, 1956 (Madras Act XL of 1956), such assessment;

(iii) in the case of any land in respect of which a ryotwari settlement effected—

(a) in pursuance of section 22 of the Madras Estate (Abolition and Conversion into Ryotwari) Act, 1948 (Madras Act XXVI of 1948), has not been brought into force, the land revenue payable under section 23 of that Act;

(b) in pursuance of section 20 of the Madras Inam Estates (Abolition and Conversion into Ryotwari) Act, 1963 (Madras Act 26 of 1963) has not been brought into force, the land revenue payable under section 21 of that Act;

(c) in pursuance of section 14 of the Madras Leaseholds (Abolition and Conversion into Ryotwari) Act, 1963 (Madras Act 27 of 1963), has not been brought into force, the land revenue payable under section 15 of that Act;

(d) in pursuance of section 16 or section 16-A of the Madras Minor Inams (Abolition and Conversion into Ryotwari) Act, 1963 (Madras Act 30 of 1963), has not been brought into force, the land revenue payable under section 12 of that Act pending such ryotwari settlement;

(e) in pursuance of section 11 of the Kanyakumari Sreepandaravaka Lands (Abolition and Conversion into Ryotwari) Act, 1964 (Madras Act 31 of 1964), read with the Madras (Transferred Territory) Ryotwari Settlement Act, 1964 (Madras Act 30 of 1964), has not been brought into force, the land revenue payable under sub-section (2) of section 12 of the former Act pending such ryotwari settlement;

but does not include the additional assessment payable under the Madras Additional Assessment and Additional Water-Cess Act, 1963 (Madras Act 8 of 1963);

(6) "settlement notification" includes a resettlement notification;

(7) "water-cess" means the water-cess levied under—

(a) the Madras Irrigation Cess Act, 1865 (Madras Act VII of 1865);

(b) the Bhavani Reservoir Irrigation Cess Act, 1933 (Madras Act XVI of 1933); and

(c) the Mettur Canal Irrigation Cess Act, 1953 (Madras Act XVII of 1953);

but does not include the additional water-cess payable under the Madras Additional Assessment and Additional Water-Cess Act, 1963 (Madras Act 8 of 1963).

3. *Levy and collection of surcharge.*—In respect of every land assessed to land revenue or to water-cess or to both, there shall be levied and collected by the Government from the landholder

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for every fasli year, a surcharge at the rate of twenty-five per centum of the land revenue or of the water-cess or of both, as the case may be, payable for the fasli year for that land.

4. *Assessing authority for surcharge on land revenue.*—Any officer of the Revenue Department not lower in rank than a Deputy Tahsildar and having jurisdiction may, after following such procedure as may be prescribed, assess the surcharge on land revenue under this Act. Such assessment shall, subject to the provisions of sections 7 and 9, be final.

5. *Assessing authority for surcharge on water-cess.*—(1) Any authority or officer competent to levy and collect the water-cess under the relevant Acts mentioned in clause (7) of section 2 and the rules made thereunder, may assess the surcharge on water-cess under this Act. Such assessment shall, subject to the provisions of section 8, be final.

(2) The procedure for the levy and collection of surcharge on water-cess shall be the same as the procedure for the levy and collection of water-cess under the relevant Acts mentioned in clause (7) of section 2 and the rules made thereunder.

6. *Re-assessment of surcharge in certain cases.*—(1) The surcharge assessed under this Act shall remain in force so long as the land revenue or the water-cess for the land remains the same.

(2) The authority or officer competent to levy surcharge under this Act may reassess the surcharge on land revenue or on water-cess, every time the land revenue or the water-cess for the land is revised. The provisions of this Act shall, as far as may be, apply in relation to such reassessment as they apply in relation to the assessment of the surcharge under this Act.

7. *Appeal against order of assessment of surcharge on land revenue.*—(1) Any person objecting to the amount of surcharge on land revenue assessed under section 4 or denying his liability to be assessed to surcharge on land revenue under this Act, may appeal against the assessment—

(i) where the assessment has been made by the Deputy Tahsildar in-charge of a sub-taluk or the Tahsildar in-charge of a taluk or range, to the Revenue Divisional Officer of the division concerned;

(ii) where the assessment has been made by the Revenue Divisional Officer of a division, to the Collector of the district concerned;

(iii) where the assessment has been made by the Collector of a district, to the Board of Revenue.

(2) The appeal shall be presented within a period of sixty days from the date of the service of the order of assessment or within such further time not exceeding ninety days as the appellate officer or authority referred to in sub-section (1) may, in his or its discretion, allow.

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(3) An appeal under this section shall be heard in such manner as may be prescribed. In disposing of an appeal, the appellate officer or authority may—

(i) confirm, reduce, enhance or annul the assessment, or

(ii) set aside the assessment and direct the assessment to be made after such further inquiry as may be directed :

Provided that no enhancement of assessment shall be made under this section unless the appellant has been given a reasonable opportunity of being heard against such enhancement.

(4) The appellate officer or authority may, at the conclusion of the appeal, communicate the orders passed in the appeal to the assessee and to the officer who made the assessment.

(5) Any order passed in the appeal shall, subject to the provisions of section 9, be final.

8. *Appeal against order of assessment of surcharge on water-cess.*—(1) Any person objecting to the amount of surcharge on water-cess assessed under sub-section (1) of section 5, or denying his liability to be assessed to surcharge on water-cess under this Act, shall have the same right of appeal and revision as he has against an order of the appropriate authority levying water-cess under the relevant Acts mentioned in clause (7) of section 2 and the rules made thereunder.

(2) The procedure to be followed and the period of limitation in respect of such appeal or revision shall be the same as the procedure to be followed and the period of limitation in respect of an appeal or revision against an order of the appropriate authority levying water-cess under the relevant Acts mentioned in clause 7 of section 2 and the rules made thereunder.

9. *Revision by the Board of Revenue.*—The Board of Revenue may call for and examine the record of any officer or authority in respect of any proceeding under section 11, or in respect of any proceeding releating to surcharge under this Act (not being a proceeding in respect of which an appeal lies to the Board of Revenue), to satisfy itself as to the regularity of such proceeding or the correctness, legality of propriety of any decision or order passed thereon; and, if, in any case, it appears to the Board of Revenue that any such proceeding, decision or order should be modified, annulled, reversed or remitted for reconsideration it may pass orders accordingly :

Provided that the Board of Revenue shall not pass any order prejudicial to any party unless he has been given a reasonable opportunity of being heard.

10. *Surcharge recovered as land revenue.*—(1) The surcharge payable under this Act shall be deemed to be public revenue due on the land in respect of which a person is liable to pay surcharge and the land, the building thereon and its products shall be regarded as the security for the surcharge.

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(2) The provisions of the Madras Revenue Recovery Act, 1864 (Madras Act II of 1864) and of the Madras City Land Revenue Act, 1851 (Central Act XII of 1851), as amended by the Madras City Land Revenue (Amendment) Act, 1867 (Madras Act VI of 1867), shall apply in relation to the payment and recovery of the surcharge payable under this Act in respect of any land as they apply in relation to the payment and recovery of the revenue due upon such land.

11. *Remission of surcharge.*—(1) Where on account of total or partial failure of crops, the land revenue or the water-cess has been remitted in respect of any land, the surcharge on land revenue or on water-cess, as the case may be, payable in respect of such land shall stand remitted by such amount which bears to the total surcharge the same proportion as the amount of land revenue or water-cess remitted in respect of such land bears to the total amount of land revenue or water-cess in respect of such land.

(2) If any question arises whether any person is entitled to remission of surcharge under sub-section (1) or regarding the extent of such remission, the question shall be decided by the prescribed authority and in the prescribed manner, and the decision of such authority on such question, all subject to the provisions of section 9, be final :

12. *Power to make rules.*—(1) The Government may make rules to carry out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for—

(*a*) all matters expressly required or allowed by this Act to be prescribed;

(*b*) the unit for the purposes of assessment of surcharge under this Act;

(*c*) the production of documents; and

(*d*) the holding of inquiries and the enforcement of the attendance of persons at such inquiries and their examination, on both or affirmation.

13. *Power to remove difficulties.*—If any difficulty arises in giving effect to the provisions of this Act, the Government may, as occasion may require, by order, do anything which appears to them necessary for the purpose of removing the difficulty.

14. *Publication of rules and placing of rules and orders before the Legislature.*—(1) All rules made under section 12 shall be published in the *Fort St. George Gazette* and, unless they are expressed to come into force on a particular day, shall come into force on the day on which they are so published.

(2) Every rule made under section 12 and every order made under section 13 shall, as soon as possible after it is made, be placed on the table of both Houses of the Legislature, and if,

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before the expiry of the session in which it is so placed or the next session, both Houses agree in making any modification in any such rule or order or both Houses agree that the rule or order should not be made, the rule or order shall thereafter have effect only in such modified form or be of no effect, as the case may be, so however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule or order.

15. *Surcharge not to be taken into account for certain purposes.*—(1) Notwithstanding anything contained in this Act, the surcharge payable under this Act shall not be deemed to be land revenue or water-cess for the purposes of,—

(i) calculating stamp duty chargeable under the Indian Stamp Act, 1899 (Central Act II of 1899); or

(ii) calculating standard acre under the Madras Agricultural Income-tax Act, 1955 (Madras Act V of 1955); or

(iii) calculating court-fees under the Madras Court-fees and Suits Valuation Act, 1955 (Madras Act XIV of 1955); or

(iv) assessment of local cess and local cess surcharge under the Madras Panchayats Act, 1958 (Madras Act XXXV of 1958); or

(v) calculating standard acre under the Madras Public Trusts (Regulation of Administration of Agricultural Lands) Act, 1961 (Madras Act 57 of 1961); or

(vi) calculating standard acre or the compensation payable under the Madras Land Reforms (Fixation of Ceiling on Land) Act, 1961 (Madras Act 58 of 1961); or

(vii) calculating the additional assessment and additional water-cess under the Madras Additional Assessment and Additional Water-cess Act, 1963 (Madras Act 8 of 1963).

(2) Notwithstanding anything contained in this Act or in any other law for the time being in force, the surcharge payable under this Act shall not be taken into account for the purposes of payment of compensation under—

(*a*) the Madras Estates (Abolition and Conversion into Ryotwari) Act, 1948 Madras Act XXVI of 1948), or

(*b*) the Madras Inam Estates (Abolition and Conversion into Ryotwari) Act, 1963 (Madras Act 26 of 1963), or

(*c*) the Madras Leaseholds (Abolition and Conversion into Ryotwari) Act, 1963 (Madras Act 27 of 1963), or

(*d*) the Madras Minor Inams (Abolition and Conversion into Ryotwari) Act, 1963 (Madras Act 30 of 1963), or

(*e*) the Kanyakumari Sreepandaravaka Lands (Abolition and Conversion into Ryotwari) Act, 1964 (Madras Act 31 of 1964).

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16. *Act to override other laws.*—Except as otherwise provided in this Act, the provisions of this Act shall have effect notwithstanding anything inconsistent therewith contained in any other law for the time being in force, or any custom, usage or contract or decree or order of a Court or other authority.

17. *Act not to apply to certain areas in the State.*—(1) Subject to the provisions of sub-section (2), nothing contained in this Act shall apply to the Kanyakumari district and the Shencottah taluk of the Tirunelveli district.

(2) Notwithstanding anything contained in sub-section (1), the Government may, by notification, direct that the provisions of this Act shall apply to any of the areas specified in sub-section (1) with effect from such date as may be specified in such notification.

I certify that this is a Money Bill.

FORT ST. GEORGE,
MADRAS,
10*th November* 1965.

S. CHELLAPANDIAN,
Speaker, Madras Legislative Assembly.

